

HOUSE TAXATION AND REVNEUE COMMITTEE SUBSTITUTE FOR  
HOUSE BILL 886

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

AN ACT

RELATING TO TAXATION; AMENDING THE GROSS RECEIPTS AND  
COMPENSATING TAX ACT; CLARIFYING THE MEANING OF FACILITIES OPEN  
TO THE GENERAL PUBLIC.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991,  
Chapter 8, Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION. --

A. As used in the Gross Receipts and Compensating  
Tax Act, "governmental gross receipts" means all receipts of  
the state [~~of New Mexico~~] or any agency, institution,  
instrumentality or political subdivision thereof from:

[~~A.~~] (1) the sale of tangible personal  
property other than water from facilities open to the general  
public;

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1                   [~~B.~~] (2) the performance of or admissions to  
2 recreational, athletic or entertainment services or events in  
3 facilities open to the general public;

4                   [~~C.~~] (3) refuse collection, refuse disposal or  
5 both;

6                   [~~D.~~] (4) sewage services; and

7                   [~~E.~~] (5) the sale of water by a utility owned  
8 or operated by a county, municipality or other political  
9 subdivision of the state.

10                "Governmental gross receipts" includes receipts from the  
11 sale of tangible personal property handled on consignment when  
12 sold from facilities open to the general public but excludes  
13 cash discounts taken and allowed, governmental gross receipts  
14 tax payable on transactions reportable for the period and any  
15 type of time-price differential.

16                B. As used in this section, "facilities open to the  
17 general public" does not include point of sale registers or  
18 electronic devices at a bookstore owned or operated by a public  
19 post-secondary educational institution when the registers or  
20 devices are utilized in the sale of textbooks or other  
21 materials required for courses at the institution to a student  
22 enrolled at the institution who displays a valid student  
23 identification card."

24                Section 2. EFFECTIVE DATE. --The effective date of the  
25 provisions of this act is July 1, 2003.

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